

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

June 23, 1959

Industry Circular No. 59-45

## SPECIAL ENVELOPES AND ADDRESS FOR MAILING TAX RETURNS

Brewers, proprietors of bonded wine  
cellars, and others concerned:

Purpose. The purpose of this industry circular is to inform you that special envelopes and a special address will be furnished you for use in mailing your beer or wine tax returns and remittances to district directors of internal revenue, and to solicit your cooperation in their use.

Background. Experience has shown that the volume of mail received at the offices of district directors is occasionally so great that the opening and processing of the mail is delayed. This delay is particularly undesirable in the case of mail containing tax returns and remittances. Now that we are about to start the semimonthly return system, it is important to provide a means for employees in the offices of district directors to quickly and easily identify and process your returns and remittances so that a regular pattern of prompt receipt and deposit will be established.

It will be a distinct advantage to you to have your tax returns processed promptly since delay might create a situation in which it would appear that you have defaulted in payment of tax, thereby jeopardizing your right to further defer the payment of tax.

Another factor to be considered is that our experience in operating under the temporary rules now governing the semimonthly return system, particularly with respect to any irregularities in Treasury receipts, will affect procedures in the permanent regulations.

Proposed plan. In order to reduce delays in processing of tax returns, we are planning to furnish you, without charge, special envelopes in which you may mail your returns, and to give you a special address for use when your returns are delivered by mail.

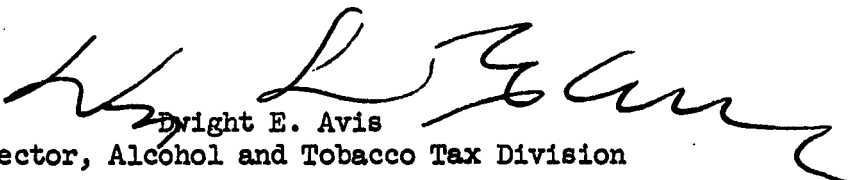
Envelopes. The envelopes which you will be furnished are gray, and are sufficiently distinctive that employees in the offices of the district directors can readily separate them from the other mail and give them special handling.

The assistant regional commissioner will furnish you with initial supply of the special envelopes. Thereafter, you should request him to furnish you with additional envelopes as they are needed.

Mailing address. Your assistant regional commissioner will advise you of the special address you should use when mailing your beer or wine tax returns to the office of the district director. This mailing address must not be used except for beer or wine tax returns. Using it for other returns or for general correspondence will not hasten the processing of that mail and may delay the processing of beer and wine tax returns.

We believe that the use of the special envelopes and the special mailing address will be mutually helpful, and we earnestly request your cooperation in their use.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to your assistant regional commissioner (alcohol and tobacco tax).

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division